

ASSEMBLY BILL

No. 1255

Introduced by Assembly Member Thurmond

February 27, 2015

An act to amend Section 17004 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1255, as introduced, Thurmond. Personal income taxes.

The Personal Income Tax Law defines a taxpayer for purposes of that law.

This bill would make technical, nonsubstantive changes to that definition.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 17004 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 17004. "Taxpayer" includes any individual, fiduciary, estate,
- 4 or trust subject to any tax *that is* imposed by this part, or any
- 5 partnership.

O